

**Amendments to the Claims**

Claims 1 (Withdrawn):                    A method of manufacturing a shipping base, the method comprising:

gathering siding materials for recycling;

cleaning the siding materials of any siding connectors;

cutting the siding materials to pre-determined lengths; and

connecting the pre-determined lengths of siding materials to form a shipping base.

Claim 2 (Withdrawn):                    The method of manufacturing a shipping base of claim 1 further comprising:

drilling holes in the shipping base to secure a product.

Claim 3 (Withdrawn):                    A method of manufacturing a shipping base, the method comprising:

forming a plurality of boards from a plurality of particles secured together with a resin;

cutting the boards to pre-determined lengths; and

assembling the boards to make a shipping base.

Claim 4 (Withdrawn):                    The method of manufacturing a shipping base of claim 3 wherein the resin is polymeric methylene diphenyl diisocyanate.

Claim 5 (Withdrawn):                    The method of manufacturing a shipping base of claim 3 further comprising:

drilling holes in the shipping base to secure a product.

Claim 6 (Currently amended): A non-wooden shipping base for transporting products, the shipping base comprising:  
a plurality of recycled non-wooden boards assembled to accommodate a product to be shipped;  
wherein the recycled non-wooden boards further comprise a plurality of particles and a resin; and  
~~a piece of styrofoam secured to one or more of the non-wooden boards between the boards and the product; and~~  
a plurality of holes in the non-wooden boards to accommodate a portion of the product to be shipped.